

## 4.0 - LEGAL

The Office of General Counsel reports directly to the Secretary of the Kentucky Revenue Cabinet (KRC). The Office of General Counsel has three Division Directors who report to the Executive Director. The three divisions of Tax Policy and Research, Protest Resolution and Legal Services report to division directors.

The Department of Law's mission is consistent with the KRC mission, to provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax of the Commonwealth in a fair and impartial manner. In order to achieve maximum revenues from the decision paths offered, the Department of Law will perform the duties described in the Legal Standard Procedures, working with and in support of all of the Cabinet's operating departments.

The policies and procedures authorized in the Legal Standard Procedures apply to all other Departments of the Cabinet. These Procedures are intended to be used both as a working guide for all Department of Law personnel as well as by other departments with whom it interfaces.